

Instructions for the 2009-2010 Work Colleges Program Expenditure Report

It is important that you read the instructions for the “2009-2010 Work Colleges Program Expenditure Report” thoroughly before completing and submitting it to the Department.

You must submit a completed “2009-2010 Work Colleges Program Expenditure Report” to the Department by the October 1, 2010 deadline. You must transmit your expenditure report electronically. To access the expenditure report, log in to the eCampus-Based (eCB) system (<http://cbfisap.ed.gov>) and select the “Setup” button. You will also be required to print the expenditure report to provide an original signature that must be mailed or hand delivered. If you mail the printed expenditure report, it must be sent to the following address:

United States Department of Education
Federal Student Aid
Grants & Campus-Based Division
Work-Colleges Program
830 First Street, NE, Room 62E3
Washington, DC 20202-5453

If the printed expenditure report is hand delivered by commercial, you must use the same address provided above except the zip code will be 20002.

2009-2010 Work Colleges Program Expenditure Report

At the top of the expenditure report enter the name, state, and OPEID for your school in the appropriate spaces.

Line 1. Report the amount of your original 2009-2010 Work Colleges separate authorization minus any of those funds that you returned prior to October 1, 2010.

Line 2. Report the total Federal funds available for allowable expenditures under the Work Colleges Program for the 2009-2010 Award Year.

Line 2 equals the sum of **Lines 1, 2a, 2b, 2c,** and **2d** minus the sum of **Lines 2e, 2f,** and **2g.**

2a. Report the total amount of Federal Work-Study (FWS) Federal funds transferred to and spent in the Work Colleges Program for allowable costs for the 2009-2010 Award Year.

It is important to note that an institution participating in the Work Colleges Program receives an allocation under the FWS Program and another separate allocation under the Work Colleges Program. The institution must set up two accounting records, one for each of these two programs even though the allocations for each program are in one G5

(formerly GAPS) account. When an institution at its option transfers a portion or all of its FWS Program allocation into the Work Colleges Program, the accounting records for each of these two programs must clearly show that transfer.

IMPORTANT REMINDER: If you transferred funds from your regular FWS account to your Work Colleges account, you are still required to use at least 7 percent of your FWS allocation (Fiscal Operations Report and Application to Participate (FISAP), Part V, Section A, Field 1 – Final adjusted FWS authorization) to employ students in community service jobs as outlined in the FISAP Instructions for Part V, Section G – Information About FWS Students Employed in Community Service Activities. Also, you are still required to have at least one of the community service students employed as a reading tutor for children or performing family literacy activities.

You must report the total federal share of compensation earned in FWS community services jobs during the 2009-2010 award year in the FISAP, Part V, Section G, Field 24 – Federal share of community service earned compensation. You must also report the total federal share of compensation earned by community service students employed during the 2009-2010 award year as reading tutors of children or performing family literacy activities in the FISAP, Part V, Section H, Field 27 – Federal share of earned compensation for FWS students employed as reading tutors of children or employed in family literacy activities.

2b. Report any amount of your 2010-2011 Work Colleges allocation that was carried back and spent in the 2009-2010 Award Year. The maximum amount you could have carried back and spent is 10 percent of the 2010-2011 Work Colleges allocation.

Any Work Colleges funds carried forward or carried back between two award years must be entered into the G5 System as an expenditure against the Work Colleges authorization for the award year from which the funds were taken, not as an expenditure against the authorization for the award year in which the funds were used.

2c. If you report in **Line 2b** the maximum 10 percent carry back amount, report on this line any additional amount of your 2010-2011 Work Colleges allocation that was carried back and spent for payments to students for wages earned on or after May 1, 2010 but prior to July 1, 2010.

2d. Report any amount of your 2008-2009 Work Colleges allocation that was carried forward and spent in the 2009-2010 Award Year. The maximum amount you could have carried forward and spent is 10 percent of your 2008-2009 Work Colleges allocation.

2e. Report any amount of your 2009-2010 Work Colleges allocation that was carried forward to spend in the 2010-2011 Award Year. The maximum amount you could have carried forward to be spent is 10 percent of your 2009-2010 Work Colleges allocation.

2f. Report any amount of your 2009-2010 Work Colleges allocation that was carried back and spent in the 2008-2009 Award Year. The maximum amount you could have carried back and spent is 10 percent of your 2009-2010 Work Colleges allocation.

2g. If you report in **Line 2f** the maximum 10 percent carry back amount, report here any additional amount of your 2009-2010 Work Colleges allocation that was carried back and spent for payments to students for wages earned on or after May 1, 2009 but prior to July 1, 2009.

Line 3. Report the total amount of funds spent for Job Location and Development (JLD) activities under the Work Colleges Program for the 2009-2010 Award Year.

Line 3 equals the sum of **Line 3a** and **Line 3b**.

It is important to note that under the JLD Program, an institution may use the lesser of 10 percent of its FWS allocation or \$75,000 of its FWS allocation for the JLD Program. However, under the Work Colleges Program, there is no limit set for JLD activities. Under the JLD Program, the Federal share can be as high as 80 percent when using the FWS allocation. Yet when performing JLD activities under the Work Colleges Program, the match is always on a dollar-for-dollar basis.

3a. Report the total amount of Federal funds spent for JLD activities under the Work Colleges Program for the 2009-2010 Award Year.

3b. Report the total amount of non-Federal funds spent by the institution as a dollar-for-dollar match for the Federal funds spent in **Line 3a**.

Line 3b must be equal to or greater than **Line 3a**.

Line 4. Report the total amount of funds spent for earned compensation under the Work Colleges Program for the 2009-2010 Award Year.

Line 4 equals the sum of **Line 4a** and **Line 4b**.

4a. Report the total amount of Federal funds spent for earned compensation under the Work Colleges Program.

4b. Report the total amount of non-Federal funds spent by the institution as a dollar-for-dollar match for the Federal funds spent in **Line 4a**.

Line 4b must be equal to or greater than **Line 4a**.

Line 5. Report the total amount of funds spent for administrative cost allowance (ACA) and other Work Colleges Program allowable expenses for the 2009-2010 Award Year. Allowable expenses include staff salaries, related travel, printing, and mailing costs. Funds may be used to promote the work-learning-service experience, carry out

community-based work-learning-service alternatives, carry out alternatives that develop sound citizenship and encourage student persistence, carry out joint projects and activities with other Work Colleges to promote work service learning, carry out longitudinal studies of student academic progress and academic and career outcomes in terms of students financing education costs, repaying loans, performing community service, and career choices and community service after graduation.

Line 5 equals the sum of **Line 5a** and **Line 5b**.

It is important to note that under both the Federal Work-Study Program and the Work Colleges Program, an institution may receive the regular administrative cost allowance based on total compensation paid to eligible students (five percent for the first \$2,750,000 spent under campus-based, etc.) that is reported on the FISAP. However, in this case you may not claim funds twice by also using the separate Work Colleges allowable administrative allowance to pay for the same costs.

5a. Report the total Federal funds spent for ACA and other Work Colleges Program allowable expenses for the 2009-2010 Award Year.

5b. Report the total non-Federal funds spent by the institution as a dollar-for-dollar match for the Federal funds spent in **Line 5a**.

Line 5b must be equal to or greater than **Line 5a**.

Line 6. Report the total Federal funds spent for the Work Colleges Program for the 2009-2010 Award Year.

Line 6 equals the sum of **Line 3a** plus **Line 4a** plus **Line 5a**.

Line 7. Report the total non-Federal funds provided by the institution to match the total Federal funds spent for allowable costs under the Work Colleges Program for the 2009-2010 Award Year. The FWS allocation transferred into the Work Colleges Program as well as the separate Work Colleges Program allocation must always be matched on a dollar-for-dollar basis with non-Federal funds.

Line 7 must be equal to or greater than **Line 6**. **Line 7** equals the sum of **Line 3b** plus **Line 4b** plus **Line 5b**.

It is important to note that any of the FWS allocation not transferred into the Work Colleges Program must follow the various match rates required under the FWS Program. However, those FWS match rates do not apply to funds spent under the Work Colleges Program for either the FWS allocated funds transferred into the Work Colleges Program or the separate Work Colleges allocated funds.

Line 8. Report the expended amount of your Work Colleges separate authorization for the 2009-2010 Award Year. **Line 8** equals the sum of **Lines 2e, 2f, 2g**, and 6 minus the sum of **Lines 2a, 2b, 2c**, and **2d**.

The amount in **Line 8** must agree with your drawdowns reported in the G5 System.

Line 9. Report the unexpended amount of your Work Colleges separate authorization for the 2009-2010 Award Year. **Line 9** equals **Line 1** minus **Line 8**.

Line 9 must be zero or greater.